

EXHIBIT A**Estate of Johnny G. Gibson***Case Facts & Assumptions*

		Notes:
Individual	Johnny G. Gibson	
Date of Death	9/22/2015	
Valuation Date	3/31/2019	
Sex	Male	
Marital Status	Married	
Employer	Eagle Land Company	
Position	Ranch Hand	
Education	H.S.	
Date of Birth	/1952	
Age at Date of Death	63.4	
Worklife Expectancy ("WLE"):		
Scenario I	2.6	SSA full retirement - age 66.0.
Scenario II	5.2	Statistical average - age 68.6.
Earnings Growth Rate	2.1%	Considers historical and forecasted consumer price index and employment cost index.
Discount Rate	2.50%	Considers historical, current and forecasted rates of return on Treasury Bills.
Expected Earnings	\$7,920	Estimate for 2015; based on 3-year average (2012 - 2014).